

with its Plan Administrator, Burnham & Flower, to determine whether the concern raised by the citizen was accurate. Upon determining and confirming through Burnham & Flower that the 1.45% contribution was required to be made to Medicare, the Board took steps to amend its Plan by reducing its required contributions and ordered Clerk Dahlstrom to make the appropriate modifications in the Township payroll procedures to ensure that the appropriate contribution was made to Medicare and that the appropriate reconciliation of the Medicare contributions were made on behalf of the Plan participants. This view is confirmed by former Trustee LeBlanc in his correspondence of July 16, 2007. We do concur in his suggestion that the Township proceed with an audit of the Township payroll for the period beginning with the implementation of the 401a Plan.

The other apparent bases for Mr. Dahlstrom's allegations include the ability of former Clerk Davis to participate in the Plan and Supervisor Martin's ability to participate in the Plan in a manner that includes her duties as the Township Assessor. Those issues were investigated and explained to the Township by Ms. Merryman in her correspondence of April 20, 2007, and we concur in her conclusions. The participation of Clerk Davis as having been appointed to an elected office is allowed by Section 95 of the Township Act, MCL 41.95, and by the Plan documents. The ability of Supervisor Martin to include all of her compensation from the Township and her Plan contribution is based on her status as an elected official. To the extent that there was doubt regarding "eligible compensation", this was clarified by the Township Board with regard to the intent of the Plan by its resolution of April 10, 2007. Accordingly, we find that there has been no "embezzlement" or "insurance fraud" with regard to the participation or the extent of the participation of either of these elected officials.

In conclusion, we find no basis for the allegations made by Mr. Dahlstrom and he has provided no evidence to support those allegations. It is ironic that Mr. Dahlstrom is the Township official charged with the responsibility of preparing the payroll and making federal withholding payments. We find the Township acted in good faith in correcting mistakes in the implementation of its Section 401 Plan.